

NPL Bib Files:-

File 35:Dissertation Abs Online 1861-2008/Sep

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File 583:Gale Group Globalbase(TM) 1986-2002/Dec 13

(c) 2002 Gale/Cengage

File 65:Inside Conferences 1993-2008/Oct 17

(c) 2008 BLDSC all rts. reserv.

File 2:INSPEC 1898-2008/Sep W3

(c) 2008 Institution of Electrical Engineers

File 474:New York Times Abs 1969-2008/Oct 17

(c) 2008 The New York Times

File 475:Wall Street Journal Abs 1973-2008/Oct 18

(c) 2008 The New York Times

File 99:Wilson Appl. Sci & Tech Abs 1983-2008/Aug

(c) 2008 The HW Wilson Co.

File 139:EconLit 1969-2008/Sep

(c) 2008 American Economic Association

Set Items Description

S1 21053 EPS OR EARNING??()PER()SHARE

S2 49 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-  
RTAINTY OR PROSPECT?? OR OUTLOOK??)

S3 1117 (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY????

OR DE-

TERMIN???? OR MONITOR????)(5N)S1

S4 36196 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT??

OR S-

ECURIT???)

S5 1169 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR

INCREAS???? -

OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4

S6 331 NUMBER(3N)S4

S7 64434 (STOCK?? OR SHARE?? OR EQUIT??? OR

SECURIT???) (2N)(PRICE??

OR PRICING OR AMOUNT?? )

S8 336 (BASED OR DEPEND??? OR CORRESPOND???) (5N)S4

S9 3287 AU=(JONES E? OR JONES, E? OR HAKANOGU E? OR

HAKANOGU, E?)

S10 0 S1 AND S2 AND S3 AND S5 AND S6 AND S7 AND S8

S11 0 S1 AND S2 AND S3 AND S5 AND S7 AND S8

S12 0 S1 AND S2 AND S3 AND S7 AND S8

S13 0 S3 AND S5 AND S7 AND S8

S14 1 S3 AND S7 AND S8

S15 1 S2 AND S4

S16 2 S1 AND S8

S17	2	RD (unique items)
S18	0	S9 AND S1 AND S4

14/3,K/1 (Item 1 from file: 35)  
DIALOG(R)File 35:Dissertation Abs Online  
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801121 ORDER NO: AAD83-03237  
ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION  
CONTENT OF EARNINGS  
PER SHARE

Author: PARIKH, RAJEEV N.

Degree: PH.D.

Year: 1982

Corporate Source/Institution: STATE UNIVERSITY OF NEW YORK AT BUFFALO

(

0656)

Source: VOLUME 43/09-A OF DISSERTATION ABSTRACTS INTERNATIONAL.  
PAGE 3054. 198 PAGES

...dilutive effects. (2) Superiority of PEPS and FDEPS to HEPS. (3)  
Conditions under which each EPS measure is most useful to investors.  
Other studies have shown that the passage of APB 15...

...each EPS number is useful to investors.

Four null hypotheses regarding information content were formed  
based upon market parity test between common stock price and exercise  
price of convertible.

Using a sample of NYSE firms, hypotheses were tested via...

?

15/3,K/1 (Item 1 from file: 99)  
DIALOG(R)File 99:Wilson Appl. Sci & Tech Abs  
(c) 2008 The HW Wilson Co. All rts. reserv.

2298093 H.W. WILSON RECORD NUMBER: BAST01034126

Market focus

Velocci, Anthony L Jr;

Aviation Week & Space Technology v. 154 no15 (Apr. 9 2001) p. 15

DOCUMENT TYPE: Feature Article ISSN: 0005-2175

...ABSTRACT: per share for the company's fourth quarter, which ended February 24. The company, whose common shares have more than tripled in value over the last year, has some of the higher...

...the industry, says JSA Research analyst Peter J. Arment. B/E management also confirmed their outlook for EPS growth of 40 percent in fiscal 2002 and next year, before an expected accounting rule...

17/3,K/1 (Item 1 from file: 35)  
DIALOG(R)File 35:Dissertation Abs Online  
(c) 2008 ProQuest Info&Learning. All rts. reserv.

1052403 ORDER NO: AAD81-17458  
STOCKHOLDERS' EQUITY PER SHARE: MEASUREMENT AND  
EVALUATION  
Author: NASER-TAVAKOLIAN, MOHSEN  
Degree: PH.D.  
Year: 1980  
Corporate Source/Institution: UNIVERSITY OF MISSOURI - COLUMBIA (0133)  
Source: VOLUME 42/02-A OF DISSERTATION ABSTRACTS INTERNATIONAL.  
PAGE 753. 247 PAGES

...The first presentation, Un-Diluted EQS, should be based on the actual number of common shares outstanding at the end of the period. The second, Fully Diluted EQS, should reflect the...

17/3,K/2 (Item 2 from file: 35)  
DIALOG(R)File 35:Dissertation Abs Online  
(c) 2008 ProQuest Info&Learning. All rts. reserv.

801121 ORDER NO: AAD83-03237  
ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION  
CONTENT OF EARNINGS  
PER SHARE  
Author: PARIKH, RAJEEV N.  
Degree: PH.D.  
Year: 1982  
Corporate Source/Institution: STATE UNIVERSITY OF NEW YORK AT BUFFALO  
(  
0656)  
Source: VOLUME 43/09-A OF DISSERTATION ABSTRACTS INTERNATIONAL.  
PAGE 3054. 198 PAGES

ACCOUNTING PRINCIPLES BOARD OPINION 15 AND INFORMATION  
CONTENT OF EARNINGS  
PER SHARE

...recently required increased financial disclosure to improve information set available to investors. Instead of one EPS number traditionally disclosed (i.e. HEPS), APB Opinion 15 required disclosure of Primary and Fully Diluted EPS to disclose the effect of potentially dilutive securities.

This study examines theories of required disclosure...  
...dilutive effects. (2) Superiority of PEPS and FDEPS to HEPS. (3)  
Conditions under which each EPS measure is most useful to investors.  
Other studies have shown that the passage of APB...

...all situations and at all times. This led to examination of conditions  
under which each EPS number is useful to investors.

Four null hypotheses regarding information content were formed  
based upon market parity test between common stock price and exercise  
price of convertible.

Using a sample of NYSE firms, hypotheses were tested via  
association between market model residuals ( $U_{jt}$ 's) and EPS forecast  
errors ( $e_{jt}$ 's). Association tests include Kendall's Rank Correlation,  
Simple, Stepwise and...

...for regulatory bodies and management as well as sources of bias in  
statistical forecasts of EPS are discussed.

Patent Bib Files:-

File 344:Chinese Patents Abs Jan 1985-2006/Jan

(c) 2006 European Patent Office

File 347:JAPIO Dec 1976-2007/Dec(Updated 080328)

(c) 2008 JPO & JAPIO

File 350:Derwent WPIX 1963-2008/UD=200865

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Set Items Description

S1 2012 EPS OR EARNING??( )PER( )SHARE

S2 17 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE-  
RTAINTY OR PROSPECT?? OR OUTLOOK??)

S3 73 (CALCULAT??? OR COMPUT???? OR MEASUR??? OR ANALY????

OR DE-

TERMIN???? OR MONITOR????)(5N)S1

S4 6431 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT??

OR S-

ECURIT?? )

S5 233 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR

INCREAS???? -

OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4

S6 105 NUMBER(3N)S4

S7 4358 (STOCK?? OR SHARE?? OR EQUIT??? OR SECURIT????)(2N)(PRICE??  
OR PRICING OR AMOUNT?? )

S8 178 (BASED OR DEPEND??? OR CORRESPOND????)(5N)S4

S9 677 AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR  
HAKANOGLU, E?)

S10 1 S1 AND S2 AND S3 AND S4 AND S6 AND S7 AND S8

S11 1 S1 AND S2 AND S3 AND S4 AND S7 AND S8

S12 1 S1 AND S2 AND S3 AND S7 AND S8

S13 1 S3 AND S5 AND S7 AND S8

S14 0 S13 NOT S10

S15 1 S3 AND S7 AND S8

S16 0 S15 NOT S10

S17 5 S1 AND S4

S18 4 S17 NOT S10

S19 1 S18 AND (S2 OR S5 OR S6 OR S8 OR S7)

S20 3 S18 NOT S19

S21 2 S9 AND S1

S22 1 S21 AND S4

S23 0 S22 NOT S10

^10/3,K/1 (Item 1 from file: 350)  
DIALOG(R)File 350:Derwent WPIX  
(c) 2008 Thomson Reuters. All rts. reserv.

0014485865 - Drawing available  
WPI ACC NO: 2004-295740/200427  
XRPX Acc No: N2004-234889

Computer implemented entity earning characterization for analyzing capital structure for public corporation, involves calculating earning per share and earning per share risk based on outstanding shares and coupon payments

Patent Assignee: GOLDMAN SACHS & CO (GOLD-N); HAKANOGLU E (HAKA-I); JONES

E P (JONE-I)

Inventor: HAKANOGLU E; JONES E P

Patent Family (7 patents, 103 countries)

Patent Number	Kind	Application Date	Number	Kind	Date	Update
WO 2004029781	A2	20040408	WO 2003US31082	A	20030930	200427 B
US 20040177016	A1	20040909	US 2002414735	P	20020930	200459 E
		US 2003676297	A	20030930		
AU 2003272815	A1	20040419	AU 2003272815	A	20030930	200462 E
US 20050004854	A1	20050106	US 2002414735	P	20020930	200504 E
		US 2003676056	A	20030930		
US 20050021435	A1	20050127	US 2002414735	P	20020930	200509 E
		US 2003676056	A	20030930		
		US 2003676297	A	20030930		
		US 2004838842	A	20040504		
JP 2006501549	W	20060112	WO 2003US31082	A	20030930	200604 E
		JP 2004540331	A	20030930		
AU 2003272815	A8	20051103	AU 2003272815	A	20030930	200629 E

Priority Applications (no., kind, date): US 2002414735 P 20020930; US 2003676056 A 20030930; US 2003676297 A 20030930; US 2004838842 A 20040504

#### Patent Details

Number Kind Lan Pg Dwg Filing Notes

WO 2004029781 A2 EN 84 18

National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE ES FI GB GD GE GH GM HR HU ID

IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ

NI NO NZ OM PG PH PL PT RO RU SC SD SE SG SK SL SY TJ TM TN TR TT TZ



UA

UG US UZ VC VN YU ZA ZM ZW

Regional Designated States,Original: AT BE BG CH CY CZ DE DK EA EE ES FI

FR GB GH GM GR HU IE IT KE LS LU MC MW MZ NL OA PT RO SD SE SI SK

SL SZ

TR TZ UG ZM ZW

US 20040177016 A1 EN Related to Provisional US 2002414735

AU 2003272815 A1 EN Based on OPI patent WO 2004029781

US 20050004854 A1 EN Related to Provisional US 2002414735

US 20050021435 A1 EN Related to Provisional US 2002414735

C-I-P of application US 2003676056

C-I-P of application US 2003676297

JP 2006501549 W JA 48 PCT Application WO 2003US31082

Based on OPI patent WO 2004029781

AU 2003272815 A8 EN Based on OPI patent WO 2004029781

Computer implemented entity earning characterization for analyzing capital structure for public corporation, involves calculating earning per share and earning per share risk based on outstanding shares and coupon payments

Alerting Abstract ...NOVELTY - The earnings per share (EPS) for a company is calculated depending on input dividends per share (DPS0), earnings (Earnings0), the number of common shares outstanding (No), coupon payments and change in the effective number of common shares outstanding (DeltaNeff), using which the earnings per share risk is also calculated . ...ADVANTAGE - The technique is directed to a frame work based upon earnings per share which is not only more intuitive and is also more applicable and firmly grounded in...

Original Publication Data by Authority

Argentina

Assignee name & address:

Original Abstracts:

...for analyzing a company's capital structure, which decision making tool may include: (1) Economic EPS , wherein Economic EPS and its volatility may capture the cost / risk trade-off of all fixed income and equity-related alternative capital structures; and (2) Capital...

...strive to bring its capital structure to the efficient frontier of strategies with the highest EPS for given levels of EPS risk . Of note, the Economic EPS and the Capital Structure Efficient Frontier methodologies of the present invention provide a unifying framework in which to analyze...

...to a decision making tool for analyzing a company's capital structure, which decision making tool may include: (1) Economic EPS, wherein Economic EPS and its volatility may capture the cost/risk trade-off of all fixed income and equity-related alternative capital structures; and (2) Capital Structure Efficient Frontier, wherein...

...strive to bring its capital structure to the efficient frontier of strategies with the highest EPS for given levels of EPS risk. Of note, the Economic EPS and the Capital Structure Efficient Frontier methodologies of the present invention provide a unifying framework in which to analyze a company's capital structure...

...invention relate to an Economic Accounting Model which divides any equity-related instrument into a common stock component, a liability component, and an asset component (one or more of which may have a zero value). In one example (which example is intended to be illustrative and not restrictive): (a) the initial common stock component corresponds to the "equity delta" of the security, or the ratio of the change in value of the security to the change in price of the underlying stock; (b) the liability component corresponds to the PV of fixed cash...

...for analyzing a company's capital structure, which decision making tool may include: (1) Economic EPS, wherein Economic EPS and its volatility may capture the cost/risk trade-off of all fixed income and equity-related alternative capital structures; and (2) Capital Structure Efficient Frontier, wherein a company should strive to bring its capital structure to the efficient frontier of strategies with the highest EPS for given levels of EPS risk. Of note, the Economic EPS and the Capital Structure Efficient Frontier methodologies of the present invention provide a unifying framework in which to analyze a company's capital structure (e.g., for identifying and implementing the economically optimal solutions...

Claims:

...steps of: iteratively changing a value of a debt/equity ratio associated with the entity; calculating values of earnings per share associated with the entity based at least in part upon the iteratively changed values of the debt/equity ratio associated with the entity; calculating values of earnings per share risk associated with the entity based at least in part upon the iteratively changed values of the debt/equity ratio associated with the entity; and recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.

...

...entity, which method comprises the steps of: inputting data associated with the entity including a number of common shares outstanding, a value of earnings, a value of dividends per share, a change in the effective number of common shares outstanding, which change in the effective number of common shares outstanding reflects the possibility, based upon an economically reasonable analysis in light of market conditions, of conversion of a convertible security; and a value of coupon payments; calculating at least one value of earnings per share associated with the entity based upon at least some of the input data, wherein each value of earnings per share is calculated at least in part using the formula  $\frac{\text{Earnings}}{\text{Number of common shares outstanding}}$  wherein Earnings equals the input value of earnings, No equals the input number of common shares outstanding, DPS equals the input value of dividends per share, Coupon equals the input value of coupon payments, and Delta equals the input change in the effective number of common shares outstanding; calculating values of earnings per share risk associated with the entity based upon at least some of the input data; and recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.

What is claimed is: 1. A method

implemented by a programmed computer system for calculating data relating to a balance sheet of an issuer of an equity-related instrument, comprising: (a) defining a variable corresponding to a common stock component associated with the equity-related instrument; (b) defining a variable corresponding to a debt component associated with the equity-related instrument; (c) assigning, to the common stock component variable, a value representing a ratio of a change in value of the equity-related instrument to a change in price of a stock underlying the equity-related instrument; (d) assigning to the debt component variable a value representing a present value of fixed cash outflows multiplied by a probability of the cash outflows; (e) reporting the value assigned to the common stock component variable; and (f) reporting the value assigned to the debt component variable.

19/3,K/1 (Item 1 from file: 350)  
DIALOG(R)File 350:Derwent WPIX  
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0014983806 - Drawing available  
WPI ACC NO: 2005-331655/200534  
XRPX Acc No: N2005-271359

Method for controlling amount of securities available to investor in financial transaction, involves lending securities obtained from security issuer by establishing forward purchase contract with issuer, to investor  
Patent Assignee: MCMURTRAY N (MCMU-I); OAKES D (OAKE-I); SAVASOGLU S

(SAVA-I); WOODRUFF K G (WOOD-I)  
Inventor: MCMURTRAY N; OAKES D; SAVASOGLU S; WOODRUFF K G  
Patent Family (1 patents, 1 countries)

Patent	Application
Number	Kind Date Number Kind Date Update
US 20050086147 A1	20050421 US 2003689135 A 20031020 200534 B

Priority Applications (no., kind, date): US 2003689135 A 20031020

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing	Notes
US 20050086147 A1	EN	9	3			

Method for controlling amount of securities available to investor in financial transaction, involves lending securities obtained from security issuer by establishing...

Original Titles:  
System and method for increasing an amount of a security available for borrow

Alerting Abstract ...system for controlling amount of securities available to investor; and recorded medium storing program for controlling amount of securities available to investor.

...

...USE - For controlling amount of securities such as common stock and convertible securities e.g. convertible bonds and/or convertible preferred stock available to investor in financial transaction

...

...ADVANTAGE - Enables increasing the amount of issuer's common stock available for convertible debt investors to borrow without diluting the issuer's earnings per share and by which the additional

shares can be directed to investors

Original Publication Data by Authority  
Argentina

Assignee name & address:

Original Abstracts:

A method for increasing an amount of a security available to an investor for borrow is disclosed. The method includes purchasing a first quantity of a security, and...

Claims:

**1.** A method for increasing an amount of a security available to an investor for borrow, the security issued by a first entity, the method comprising: by a second...

?

20/3,K/1 (Item 1 from file: 350)  
DIALOG(R)File 350:Derwent WPIX  
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0016433171 - Drawing available  
WPI ACC NO: 2007-149369/200715  
XRPX Acc No: N2007-107630

Financial instrument use for raising funds, has redemption right that is  
exercisable by company on both preferred security and warrant  
Patent Assignee: MA W W (MAWW-I); SAREEN G (SARE-I); SEAMAN D A  
(SEAM-I)  
; ZAJKOWSKI J J (ZAJK-I)

Inventor: MA W W; SAREEN G; SEAMAN D A; ZAJKOWSKI J J

Patent Family (1 patents, 1 countries)

Patent Number	Kind	Application Date	Number	Kind	Date	Update
US 20060277125	A1	20061207	US 2005144573	A	20050603	200715 B

Priority Applications (no., kind, date): US 2005144573 A 20050603

#### Patent Details

Number	Kind	Lan	Pg	Dwg	Filing	Notes
US 20060277125	A1	EN	12	5		

Alerting Abstract ...a company (102) that is issued directly by the  
company, and warrant to buy a common security in the company. A  
redemption right is exercisable by the company on both the preferred...  
...sheet advantages. Provides a financial instrument having a simple and  
transparent structure, and provides better earnings per share and  
lower dividend...

#### Original Publication Data by Authority

Argentina

Assignee name & address:

Original Abstracts:

...a company that is issued directly by the company; and a warrant to buy a  
common security in the company, wherein the instrument includes a  
redemption right that is exercisable by the...

Claims:

...a company that is issued directly by the company; and a warrant to buy a  
common security in the company, wherein the instrument includes a  
redemption right that is exercisable by the...

20/3,K/2 (Item 2 from file: 350)  
DIALOG(R)File 350:Derwent WPIX  
(c) 2008 Thomson Reuters. All rts. reserv.

0015046063 - Drawing available  
WPI ACC NO: 2005-394081/200540  
XRPX Acc No: N2005-319291

Derivative securities transaction method using computer system, involves obtaining call option for business entity which includes maturity date and issuing forward contract to share holder entity comprising other maturity date

Patent Assignee: MCMURTRAY N (MCMU-I); SAVASOGLU S (SAVA-I);  
WOODRUFF K G  
(WOOD-I)

Inventor: MCMURTRAY N; SAVASOGLU S; WOODRUFF K G

Patent Family (1 patents, 1 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
US 20050086148	A1	20050421	US 2003689136	A	20031020	200540 B

Priority Applications (no., kind, date): US 2003689136 A 20031020

#### Patent Details

Number	Kind	Lan	Pg	Dwg	Filing	Notes
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US 20050086148	A1	EN	10	3		
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Alerting Abstract ...option call option, warrant, forward contracts, debt securities e.g. bond, note, loan mortgage, equity securities e.g. common stock, preferred stock, hybrid securities e.g. convertible bonds, convertible preferred stock using communication devices such as computer system, server based computer main frame...

...the income available to common stockholders of the business entity to remain constant, thereby increasing earnings - per - share (EPS) of the business entity.

#### Original Publication Data by Authority

Argentina

20/3,K/3 (Item 3 from file: 350)  
DIALOG(R)File 350:Derwent WPIX  
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0004275390

WPI ACC NO: 1988-001030/198801

XRAM Acc No: C1988-000414

Prodn. of antibody catalysts - which catalyse cleavage of bonds in their target antigens

Patent Assignee: IGEN INC (IGEN-N); KOLLMORGEN TECHNOLOGIES CORP (PHOC)

Inventor: KALLENBACH N R; KIM P S

Patent Family (9 patents, 9 countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update
EP 251093	A	19880107	EP 1987108876	A	19870622	198801 B
GB 2193964	A	19880224	GB 198714542	A	19870622	198808 E
JP 63107942	A	19880512	JP 1987156408	A	19870623	198825 E
US 4792446	A	19881220	US 1986877273	A	19860623	198902 E
			US 198764239	A	19870619	
US 4963355	A	19901016	US 1986877273	A	19860623	199044 E
			US 198764239	A	19870619	
GB 2193964	B	19910213			199107	E
EP 251093	B1	19940817	EP 1987108876	A	19870622	199432 E
DE 3750383	G	19940922	DE 3750383	A	19870622	199437 E
			EP 1987108876	A	19870622	
US 5401641	A	19950328	US 1986877273	A	19860623	199518 E
			US 198764239	A	19870619	
			US 1990564882	A	19900809	
			US 199373285	A	19930607	

Priority Applications (no., kind, date): US 1986877273 A 19860623; US 198764239 A 19870619; US 1990564882 A 19900809; US 199373285 A 19930607

#### Patent Details

Number	Kind	Lan	Pg	Dwg	Filing	Notes
EP 251093	A	EN	33	0		
Regional Designated States,Original: CH DE FR GB IT LI NL SE						
US 4792446	A	EN	11			
EP 251093	B1	EN	39	0		
Regional Designated States,Original: CH DE FR IT LI NL SE						
DE 3750383	G	DE			Application	EP 1987108876
Based on OPI patent EP 251093						
US 5401641	A	EN	19	0	C-I-P of application	US 1986877273
Division of application US 198764239						
Continuation of application US						
1990564882						
C-I-P of patent US 4792446						



Division of patent US 4963355

Equivalent Alerting Abstract ...USE/ADVANTAGE - Catalyst is eps . useful in detergents, for degrading carbohydrates in the conversion of starch to sugar, for cheese...

...of formula R1-X-R2 with a hapten of formula R1'-Y(Q)-R2' that shares common antigenic determinants with the reactant; then stimulation of an immune response with the complexed hapten...

Original Publication Data by Authority

Argentina

Assignee name & address:

Claims:

...represented by formula R1 --X--R2 for said chemical reaction; (b) selecting a hapten which shares common antigenic determinants with said reactant and wherein said hapten is structurally and chemically different from...

Patent Full Text Files:-

File 348:EUROPEAN PATENTS 1978-200841

(c) 2008 European Patent Office

File 349:PCT FULLTEXT 1979-2008/UB=20081016IUT=20081009

(c) 2008 WIPO/Thomson

Set	Items	Description
S1	4808	EPS OR EARNING??()PER()SHARE
S2	39	S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR CE- RTAINTY OR PROSPECT?? OR OUTLOOK??)
S3	306	(CALCULAT??? OR COMPUT??? OR MEASUR??? OR ANALY???)
OR DE-		TERMIN???? OR MONITOR????)(5N)S1
S4	31576	(COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT??
OR S-		ECURIT???)
S5	483	(CHANG??? OR INCREMENT???? OR DECREMENT??? OR
INCREAS???? -		OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4
S6	301	NUMBER(3N)S4
S7	6694	(STOCK?? OR SHARE?? OR EQUIT??? OR SECURIT????)(2N)(PRICE??
		OR PRICING OR AMOUNT?? )
S8	601	(BASED OR DEPEND??? OR CORRESPOND????)(5N)S4
S9	290	AU=(JONES E? OR JONES, E? OR HAKANOGLU E? OR
		HAKANOGLU, E?)
S10	1	S1 AND S2 AND S3 AND S5 AND S6 AND S7 AND S8
S11	1	S2(S)S3(S)S5(S)S7(S)S8
S12	0	S11 NOT S10
S13	1	S2(S)S3(S)S7(S)S8
S14	2	S3(S)S7(S)S8
S15	1	S14 NOT S13
S16	1	S2(S)S4
S17	0	S16 NOT S10
S18	23	S1(S)S4
S19	9	S1(S)S4(S)S7
S20	4	S19(S)(S2 OR S6 OR S8)
S21	5	S19 NOT S20
S22	3	S9 AND S1 AND S4
S23	2	S22 NOT S10

10/3,K/1 (Item 1 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
(c) 2008 WIPO/Thomson. All rts. reserv.

01108094 \*\*Image available\*\*

SYSTEM FOR ANALYZING A CAPITAL STRUCTURE  
PROCEDE ET SYSTEME D'ANALYSE DE LA STRUCTURE FINANCIERE  
D'UNE SOCIETE

Patent Applicant/Assignee:

GOLDMAN SACHS & CO, 85 Broad Street, New York, NY 10004, US, US  
(Residence), US (Nationality), (For all designated states except: US)

Patent Applicant/Inventor:

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200429781 A2-A3 20040408 (WO 0429781)  
Application: WO 2003US31082 20030930 (PCT/WO US03031082)  
Priority Application: US 2002414735 20020930

Designated States:

(Protection type is "patent" unless otherwise stated - for applications  
prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE  
DK DM DZ  
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK  
LR  
LS LT LU LV MA MD MG MK MN MW MX MZ NI NO NZ OM PG PH PL PT RO  
RU SC SD  
SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT  
RO SE  
SI SK TR  
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM

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Fulltext Word Count: 19820

Fulltext Availability:

## Detailed Description Claims

### Detailed Description

... data; and recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.  
In one example, the method may further comprise: iteratively changing a value of a stock price associated with the entity; iteratively changing the value of coupon

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payments associated with the entity; iteratively calculating additional values of earnings per share using the formula  
$$\text{EPS} = \text{dividend per share} + \text{retained EPS}$$
, wherein dividend per share = -the value of the equity dividend / the number of existing shares; and wherein retained EPS = (earnings without taking effect of any interest expense from the convertible security minus attributed after...

...may be a public corporation.

10 In another example, at least one of the calculated earnings per share values and the calculated earnings per share risk values may be applied to a financial presentation relating to at least one of a balance sheet and an earnings per share metric.

In another example, the iterations and calculations may be carried out at least in part using a Monte Carlo simulation.

15 In another example, the outputted calculated earnings per share values and the outputted calculated earnings per share risk values may be plotted against one another.

In another example, the plot of calculated earnings per share values versus calculated earnings per share risk values may be credit adjusted.

In another example, the economically reasonable analysis in light of...

...steps of- iteratively changing a value of a debt/equity ratio associated with the entity; calculating values of earnings per share associated with the entity based at least in part upon the iteratively changed values of the debt/equity ratio associated with the entity; calculating values of earnings per share risk associated with the entity based at least in part upon the iteratively changed values of ...

...and recording the calculated earnings per

8

share values associated with the entity and the calculated earnings per share risk values associated with the entity.

In one example, the entity may be a public corporation.

In another example, at least one of the calculated earnings per share values and the calculated earnings per share risk values may be applied to a financial presentation relating to at least one of a balance sheet and an earnings per share metric.

In another example, the iterations and calculations may be carried out at least in part using a Monte Carlo simulation.

In another example, the outputted calculated earnings per share values and the I O outputted calculated earnings per share risk values may be plotted against one another.

In another example, the plot of calculated earnings per share

the debt/equity ratio associated with

the entity; and

recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity. I 8. The method of claim 17, wherein the entity...

...a public corporation.

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. The method of claim 18, wherein at least one of the calculated earnings per share values and the calculated earnings per share risk values is applied to a financial presentation relating to at least one of a balance sheet and an earnings per share metric.

20 The method of claim 17, wherein the iterations and calculations are carried out...

...using a Monte Carlo simulation. 2 1. The method of claim 17, wherein the outputted calculated earnings per share values and the outputted calculated earnings per share risk values are plotted against one another.

22 The method of claim 2 1, wherein the plot of calculated earnings per share values versus calculated earnings per share risk values is credit adjusted.

1 5 23. The method of claim 17, further comprising:

inputting data associated with the entity including a number of common shares outstanding, a value of earnings, a value of dividends per share, a change in the effective number of common shares outstanding, which change in the effective number of common shares outstanding reflects the possibility, based upon an economically reasonable analysis in light of market conditions, of conversion of a convertible security; and a value of coupon payments;

wherein each value of earnings per share is calculated at least in part using the

formula

$$\text{EPS} = \text{DPSO} + \text{Earnings} - \text{Nox DPSO} - \text{Coupon}$$

No + ANeff

wherein Earnings equals the input value of earnings, N" equals the input number of common shares outstanding, DPSO equals the input value of dividends per share, Coupon equals the input value of coupon payments, and AN,,ff equals the input change in the effective number of common shares outstanding.

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. The method of claim 23, wherein the economically reasonable analysis in light of...

...in light of market conditions, of conversion of the convertible security;

wherein each value of earnings per share is calculated at least in part using the formula  $\text{EPS} = \text{dividend per share} + \text{retained EPS}$ , 1 5 wherein dividend per share = the value of the equity dividend / the number of

existing shares; and

wherein retained EPS = (earnings without taking effect of any interest expense from the convertible security minus attributed after...

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15/3,K/1 (Item 1 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01056423 \*\*Image available\*\*

DERIVATIVES HAVING DEMAND-BASED, ADJUSTABLE RETURNS, AND  
TRADING EXCHANGE

THEREFOR

PRODUITS DERIVES PRESENTANT DES RENDEMENTS AJUSTABLES  
BASES SUR LA DEMANDE

ET ECHANGES COMMERCIAUX ASSOCIES

Patent Applicant/Assignee:

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200385491 A2-A3 20031016 (WO 0385491)

Application: WO 2003US7990 20030313 (PCT/WO US03007990)

Priority Application: US 2002115505 20020402

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AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE

DK DM DZ

EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK

LR

LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SC

SD SE SG

SK SL TJ TM TN TR TT TZ UA UG UZ VC VN YU ZA ZM ZW

(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT

RO SE

SI SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG

(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW

(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 136258

Fulltext Availability:  
Detailed Description  
Claims

#### Claim

... and convertible bond managers can protect against equity exposures without a short sale of the corresponding equity shares . (4)  
Obtaining low-risk, incremental returns. Market participants can use deep-in-the-money DBAR...the same amount if, at the fulfillment of all of the termination criteria, the underlying stock price was 51, 60, 75 or any other value at or above 50. In this sense...had been sold. In particular, using the methods and systems of the present invention, the amounts to be invested in various states can be calculated so that the payout profile replicates...

...example, Sungard, Inc., produces a variety of mature software systems for the processing of derivatives securities, including digital options. Furthermore, in-house derivatives systems currently in use at major banks have...

...orders. Like earlier examples, this example is also based on diorital options derived from the price of MSFT stock. To reduce the complexity of the example, it is assumed, for purposes of illustration, that...

...The quantities entered in the "Sell Orders" table, Table 6 2, are the net loss amounts which the trader is risking should the option "sold" expire in the money, i.e...

...claim "sold" to a buy of the complementary contingent claim and creating a new limit " price " for the converted order equal to one minus the limit "Price" of the sale. Converting...this embodiment, both buy and sell orders may be handled consistently, and the speed of calculation of the equilibrium calculation is increased. This embodiment of the DBAR DOE can be used with or without limit...

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20/3,K/1 (Item 1 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01460304 \*\*Image available\*\*

INTERACTIVE ASSET DATA VISUALIZATION GUIDE  
GUIDE INTERACTIF DE VISUALISATION DE DONNEES RELATIVES AUX  
ACTIFS

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200704068 A2 20070111 (WO 0704068)

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Priority Application: US 2005693864 20050624; US 2006425927 20060622

Designated States:

(All protection types applied unless otherwise stated - for applications  
2004+)

AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ  
DE DK DM  
DZ EC EE EG ES FI GB GD GE GH GM HN HR HU ID IL IN IS JP KE KG KM KN  
KP  
KR KZ LA LC LK LR LS LT LU LV LY MA MD MG MK MN MW MX MZ NA NG  
NI NO NZ  
OM PG PH PL PT RO RS RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA  
UG  
US UZ VC VN ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC  
NL  
PL PT RO SE SI SK TR  
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 37448

Fulltext Availability:

Detailed Description

Detailed Description

... throughout this document include: Price to Earnings (P/E) ratio:

Trailing or Historical P/E = Market Price per share EPS over

previous 12 months Leading or Forward P/E = Market Price per share

Forecasted EPS over next 12 months 2. Price to Book (P/BY) ratio: P/B

ratio = market value of equity / Market price per share  
 Book value of equity / book value per share  
 Where book value of equity = common shareholder' equity ((total assets-total liabilities)-preferred stock)  
 3. Price to sales (P/S) ratio P/S ratio = market value of equity / market price per share  
 Total sales sales per share  
 4. Price to Cash Flow (P/CF) ratio: P/CF ratio = market value of equity = market price per share / Cash flow cash flow per share  
 Where CF CF, CFO, FCFE, or EBITDA: each of...

...sales 11. Return on capital = (net income + interest expense) / average total capital  
 12. Return on common equity = (net income-preferred dividends) / average owners' equity  
 13. Debt! equity ratio = long-term debt(not...

...rate = 1-(dividends/earnings)  
 17. Sustainable growth rate  $g = \text{retention rate} \times \text{ROE}$   
 18. Basic Earnings per share Basic EPS = net income-preferred dividends / Weighted average number of common shares outstanding  
 Diluted EPS = Adjusted income available for common shares / Weighted-average common and potential common shares outstanding  
 Where adjusted income available for common shares is earnings available for common shares + Dividends on convertible preferred stock + After-tax interest on convertible debt  
 Adjusted income available for common shares  
 19. Dividend net income  $\times$  payout ratio where payout ratio = dividend / net earnings  
 Dividends per share (D) = EPS  $\times$  payout ratio  
 Dividend yield = Dividend per share / market Price per share as a percent  
 20. Required rate of return =  $k = \text{RFR} + \text{Beta}(\text{Rmkt}-\text{RFR})$   
 21. Expected...

...payout rate  $P1 = (\text{EPS1}) \times (P/E1)$   
 P1, D1 = estimated one year future value of security price and dividend  
 P2 = estimated two year future value of security price and dividend  
 Retention rate = 1-dividends declared / Operating income after taxes  
 22. Price earnings ratio...share of common stock it has outstanding.

Basic EPS = (net income-preferred dividends) / Weighted average number of common shares outstanding  
 7th Price to growth (PEG) Stock 's price -earnings ratio divided by the firm's expected growth rate of earnings, relative valuation tool...

20/3,K/2 (Item 2 from file: 349)  
 DIALOG(R)File 349:PCT FULLTEXT  
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01108094 \*\*Image available\*\*

SYSTEM FOR ANALYZING A CAPITAL STRUCTURE  
 PROCEDE ET SYSTEME D'ANALYSE DE LA STRUCTURE FINANCIERE

D'UNE SOCIETE

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Legal Representative:

SCHINDLER Barry J (agent), Greenberg Traurig, LLP, 885 Third Avenue, New  
York, NY 10022, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200429781 A2-A3 20040408 (WO 0429781)  
Application: WO 2003US31082 20030930 (PCT/WO US03031082)  
Priority Application: US 2002414735 20020930

Designated States:

(Protection type is "patent" unless otherwise stated - for applications  
prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE  
DK DM DZ  
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK  
LR  
LS LT LU LV MA MD MG MK MN MW MX MZ NI NO NZ OM PG PH PL PT RO  
RU SC SD  
SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT  
RO SE  
SI SK TR  
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 19820

Fulltext Availability:

Detailed Description  
Claims

Claim

... entity, which method comprises the steps of:

inputting data associated with the entity including a number of common  
shares outstanding, a value of earnings, a value of dividends per

share, a change in the effective number of common shares outstanding, which change in the effective number of common shares outstanding reflects the possibility, based upon an economically reasonable analysis in light of market conditions, of conversion of a convertible security; and a value

10 of coupon payments;

calculating at least one value of earnings per share associated with the entity based upon at least some of the input data, wherein each value of earnings per share is calculated at least in part using the formula

$$EPS = DPSO + Earnings_{so} - N_{,x} DPSO - Coupon$$

$N_{,} + AA_{eff}$

wherein  $Earnings_{so}$  equals the input value of earnings,  $N_{}$  equals the input number of common shares outstanding,  $DPS_{so}$  equals the input value of dividends per share,  $Coupon$  equals the input value of coupon payments, and  $AN_{ff}$  equals the input change in the effective number of common shares outstanding;

calculating values of earnings per share risk associated with the entity based upon

at least some of the input data; and

recording the calculated earnings per share values associated with the entity and the calculated earnings per share risk values associated with the entity.

2.(The method of claim 1, further comprising:

iteratively changing a value of a stock price associated with the entity; iteratively changing the value of coupon payments associated with the entity; iteratively calculating additional values of earnings per share using the formula

$$EPS = DPSO + Earnings_{so} - N_{,x} DPS_{,} - Coupon$$

$No + AA_{Teff}$

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. The method of claim 1, wherein...

20/3,K/3 (Item 3 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT

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01056423 \*\*Image available\*\*

DERIVATIVES HAVING DEMAND-BASED, ADJUSTABLE RETURNS, AND TRADING EXCHANGE

THEREFOR

PRODUITS DERIVES PRESENTANT DES RENDEMENTS AJUSTABLES BASES SUR LA DEMANDE

ET ECHANGES COMMERCIAUX ASSOCIES

Patent Applicant/Assignee:

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Legal Representative:

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NY 10004, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200385491 A2-A3 20031016 (WO 0385491)

Application: WO 2003US7990 20030313 (PCT/WO US03007990)

Priority Application: US 2002115505 20020402

Designated States:

(Protection type is "patent" unless otherwise stated - for applications  
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AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE

DK DM DZ

EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK

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LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SC

SD SE SG

SK SL TJ TM TN TR TT TZ UA UG UZ VC VN YU ZA ZM ZW

(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PT

RO SE

SI SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG

(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW

(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 136258

Fulltext Availability:

Detailed Description

Claims

Claim

... As expectations of future cash flows change, the impact on pricing can be dramatic, causing stock prices in many cases to exhibit option-like behavior. Traditionally, market participants expend considerable time and...at the current time but who still wants exposure to Microsoft can buy the .43 Earnings per Share Call (consensus currently 45) with reasonable confidence that reported earnings will be 43 cents or...

...or underweighting Microsoft stock, while purchasing a string of digital options on higher than expected EPS growth. In this case, the trader expects a multiple contraction to occur over the short...

...net of premium investment. Premiums invested are based on the trader's assessment of likely stock price (and price multiple) reaction to a possible earnings surprise. Similar trades in digital options on earnings would...

...revenues may provide the following-new opportunities for trading and risk management:

(1) Trading the price of a stock relative to its earnings. Traders can use a market for earnings to create a...

...for a company's earnings may be faulty, and may threaten the stability of a stock price, post announcement. Corporate announcements that reduce expectation for earnings and earnings growth highlight the consequences...

...contingent claims, including, for example, digital options, based on earnings are not designed to hedge stock prices, they can provide a cost-effective means to mitigate the risk of equity ownership over...

...purchases of DBAR digital options may represent an attractive alternative to conventional hedge strategies for equity price risks.

(3) Insuring against an earnings shortfall that may trigger credit downgrades. Fixed income managers...

...and convertible bond managers can protect against equity exposures without a short sale of the corresponding equity shares. (4) Obtaining low-risk, incremental returns. Market participants can use deep-in-the-money DBAR...

20/3,K/4 (Item 4 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT

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00571538 \*\*Image available\*\*

SYSTEM FOR MODELING, MEASURING, MANAGING, AND DEPICTING THE EFFECTS OF

BUSINESS DECISIONS ON MARKET VALUE

SYSTEME DE MODELISATION, D'EVALUATION, DE GESTION ET DE DESCRIPTION DES

CONSEQUENCES DE DECISIONS COMMERCIALES SUR LA VALEUR MARCHANDE

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GINIAT Edward J,  
NOTT Madhu S,  
BOULTON Richard E S,  
HODGKINSON Robert,

Inventor(s):  
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HODGKINSON Robert,

Patent and Priority Information (Country, Number, Date):

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Application: WO 99US29467 19991211 (PCT/WO US9929467)

Priority Application: US 98111801 19981211; US 99283801 19990401

Designated States:

(Protection type is "patent" unless otherwise stated - for applications  
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AE AL AM AT AU AZ BA BB BG BR BY CA CH CN CR CU CZ DE DK DM EE ES  
FI GB  
GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV  
MA  
MD MG MK MN MW MX NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT  
TZ UA  
UG US UZ VN YU ZA ZW GH GM KE LS MW SD SL SZ TZ UG ZW AM AZ BY  
KG KZ MD  
RU TJ TM AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE BF BJ  
CF  
CG CI CM GA GN GW ML MR NE SN TD TG

Publication Language: English

Fulltext Word Count: 39382

Fulltext Availability:

Detailed Description

Detailed Description

... CASHST EARN SGAEXP

COGS fNV

-DEBTLT fNVOTH

-DEBTPRSTK INVRAW

DIVCOM INVWIP

DIVPR PPBLDC

DIVPRAR PPCIPCST

EPS PPGROSS

EPSD PPLAND  
EQUITY PPLANT  
-EXTRA PPLEASC  
GOODWILL  
-INTEXPLT  
LIABC  
NETINC  
NOPINC  
NOTESPAY  
OPINION  
-PENOVAC...

...Changes in Current Debt (Statement of Cash Flows) MM\$

CHARGE Charge-Offs (Net) MM\$  
EQLIQV Common Equity -Liquidation Value MM\$  
EQCOM Common Equity -Tangible MM\$  
EQUITY Common Equity -Total MM\$  
HOLDERS Common Shareholders M  
SHARES Common Shares Outstanding MM  
SHSCONDEBT Common Shares Reserved for Conversion- Convertible Stock  
MM  
SHSCONOPT Common Shares Reserved for Conversion- Stock Options MM  
SHSCONOTH Common Shares Reserved for Conversion- Warrants and Other  
MM  
SHSCON Common Shares Reserved for Conversion-Total MM  
SHSTRD Common Shares Traded MM  
SHSEPSD Common Shares Used to Calculate EPS (Fully Diluted) MM  
SHSEPSR Common Shares Used to Calculate EPS (Primary) (Restated) MM  
SHSEPS Common Shares Used to Calculate EPS (Primary) MM  
STKCARV Common Stock - Per Share Carrying Value \$  
STKEQ Common Stock Equivalents-Dollar Savings MM\$  
STKCOM Common Stock MM\$  
SHSCONPRSTK Common Shares Reserved for Conversion- Preferred Stock MM  
NAME Company Name  
COMPBAL Compensating Balance MM\$  
LIABCGT Contingent...

...DIVCOM Dividends-Common MM\$

DIVPR Dividends-Preferred MM\$  
DIVPRARR Dividends-Preferred-In Arrears MM\$  
EPSOP EPS from Operations  
EPSDR Earnings Per Share (Fully Diluted)- Excluding Extra. Items  
(Restated) S  
EPSD Earnings Per Share (Fully Diluted)- Excluding Extra. Items \$  
EPSD1E Earnings Per Share (Fully Diluted)- Including Extra. Items \$  
EPSDIER Earnings Per Share (Fully Diluted)- Including Extra. Items



(Restated) \$  
 EPSR Earnings Per Share (Primary)- Excluding Extra. Items  
 (Restated) \$  
 EPSIE Earnings Per Share (Primary)- Including Extra. Items \$  
 EPS Earnings Per Share (Primary)-Excluding Extra. Items \$  
 EPSIER Earnings Per Share (Primary)-Including Extra. Items  
 (Restated) \$  
 EMPLOYR Employees (Restated) M  
 EMPLOYEE Employees M  
 EIN Employer Identification...

...Net Income (Loss) (Restated) MM\$  
 NETINC Net Income (Loss) MM\$  
 NETINCADJ Net Income Adjusted for Common Stock Equivalents MM\$  
 OPLOSS Net Operating ...Cost MM\$  
 PPOTH Property, Plant, and Equipment-Other Changes (Schedule V) MW  
 PURSTK Purchase of Common and Preferred Stock (Statement of Cash  
 Flows) MM\$  
 RECVCV Receivables-Current-Other MM\$  
 RECVEST Receivables-Estimated Doubtful MM...

...EARNUR Retained Earnings-Unrestricted MM\$  
 SPPAPER S&P Commercial Paper Rating Code  
 SPCOM S&P Common Stock Rating Code  
 SPIND S&P Industry Index Code  
 SPREL S&P Industry Index Relative Code...

...Code  
 SPDEBTSR S&P Senior Debt Rating  
 SPDEBTSUB S&P Subordinated Debt Rating  
 sic SIC Number  
 SALESTK Sale of Common and Preferred Stock (Flow of Funds Statement)  
 MM\$  
 SALEIN`VM Sale of Investments (Flow of Funds Statement) MM...

...Stockholders'Equity-Total MM\$  
 SPSII Subset S&P Index Identifier  
 TICKER Ticker Symbol  
 TREASCOM Treasury Stock (Dollar Amount ) - Common MM\$  
 TREASPRF Treasury Stock (Dollar Amount ) - Preferred MM\$  
 TREASMEN10 Treasury Stock (Memo Entry) MM\$  
 TREASSHS Treasury Stock -No. of Common Shares  
 MMTR.EAS Treasury Stock -Total Dollar Amount MM\$  
 UPCODE Update Code  
 USEFO Uses of Funds-Other (Statement of Changes) MM\$

USEF Uses...

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21/3,K/1 (Item 1 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01482280

ENERGY AND CHEMICAL SPECIES UTILITY MANAGEMENT SYSTEM  
SYSTEME DE GESTION DE SERVICES, D'ESPECES CHIMIQUES ET  
D'ENERGIE

Patent Applicant/Assignee:

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except: US)

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200728158 A2-A3 20070308 (WO 0728158)  
Application: WO 2006US34565 20060905 (PCT/WO US2006034565)  
Priority Application: US 2005714038 20050902

Designated States:

(All protection types applied unless otherwise stated - for applications  
2004+)

AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ  
DE DK DM  
DZ EC EE EG ES FI GB GD GE GH GM HN HR HU ID IL IN IS JP KE KG KM KN  
KP  
KR KZ LA LC LK LR LS LT LU LV LY MA MD MG MK MN MW MX MY MZ NA  
NG NI NO  
NZ OM PG PH PL PT RO RS RU SC SD SE SG SK SL SM SV SY TJ TM TN TR TT  
TZ

UA UG US UZ VC VN ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC  
NL  
PL PT RO SE SI SK TR  
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM  
Publication Language: English  
Filing Language: English  
Fulltext Word Count: 175987

Fulltext Availability:  
Detailed Description

Detailed Description  
... top tier called PE-Virtual Power™ could be added to interact with  
markets (demand and pricing ) and to lead the consortium elements  
through the PE Advisor™ systems at each site (and...

21/3,K/2 (Item 2 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01332143  
SHAREHOLDER VALUE TOOL  
OUTIL DE DETERMINATION DE LA VALEUR POUR L'ACTIONNAIRE  
Patent Applicant/Assignee:  
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SCHAFFHAUSEN, CH, CH (Residence), CH (Nationality), (For all designated  
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Patent and Priority Information (Country, Number, Date):

Patent: WO 200613207 A2 20060209 (WO 0613207)  
Application: WO 2005EP53773 20050802 (PCT/WO EP2005053773)  
Priority Application: US 2004903488 20040802

Designated States:

(All protection types applied unless otherwise stated - for applications  
2004+)

AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ

DE DK DM  
DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KM KP KR  
KZ  
LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NG NI NO NZ OM  
PG PH PL  
PT RO RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA UG US UZ VC VN  
YU  
ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC  
NL  
PL PT RO SE SI SK TR  
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM  
Publication Language: English

Filing Language: English  
Fulltext Word Count: 13670

Fulltext Availability:  
Detailed Description

Detailed Description

... of  
assets assets  
Rate of Net income minus Measures  
return on preferred dividends profitability of  
common stock Average common owners' investment  
equity stockholders' equity  
Earnings per Net income minus Measures net income  
share preferred dividends earned on each share  
weighted shares of common stock  
outstanding  
Price Market Price of Stock Measures the ratio of  
earnings Earnings per share the market price per  
ratio share to earnings per  
share  
Payout ratio Cash Dividends Measures percentage  
Net Income of earnings  
distributed...

...in  
liabilities a given year out of  
its operations  
Book Value Common Stockholders' Measures the amount  
per Share Equity each share would

Outstanding Shares receive if the  
company were  
liquidated  
[0005] Of these measures...

21/3,K/3 (Item 3 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01332002

INFORMATION TECHNOLOGY VALUE STRATEGY  
STRATEGIE D'APPRECIATION DE LA VALEUR POUR TECHNOLOGIES DE  
L'INFORMATION

Patent Applicant/Assignee:

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8, I-20121 MILANO, IT

Patent and Priority Information (Country, Number, Date):

Patent: WO 200613208 A2 20060209 (WO 0613208)

Application: WO 2005EP53774 20050802 (PCT/WO EP2005053774)

Priority Application: US 2004903487 20040802

Designated States:

(All protection types applied unless otherwise stated - for applications  
2004+)

AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ  
DE DK DM  
DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KM KP KR  
KZ  
LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NG NI NO NZ OM  
PG PH PL  
PT RO RU SC SD SE SG SK SL SM SY TJ TM TN TR TT TZ UA UG US UZ VC VN  
YU  
ZA ZM ZW  
(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IS IT LT LU LV MC  
NL  
PL PT RO SE SI SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG  
(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW  
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 13826

Fulltext Availability:

Detailed Description

Detailed Description

... of

assets assets

Rate of Net income minus Measures

return on preferred dividends profitability of

common stock Average common owners' investment

equity stockholders' equity

Earnings per Net income minus Measures net income

share preferred dividends earned on each share

weighted shares of common stock

outstanding

Price Market Price of Stock Measures the ratio of

earnings Earnings per share the market price per

ratio share to earnings per

share

Payout ratio Cash Dividends Measures percentage

Net Income of earnings

distributed...

...in

liabilities a given year out of

its operations

Book Value Common Stockholders' Measures the amount

per Share Equity each share would

Outstanding Shares receive if the

company were

liquidated

[0007] Of these measures...

21/3,K/4 (Item 4 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT

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01213391

ENHANCED PARIMUTUEL WAGERING

PARI DU TYPE PARI MUTUEL AMELIORE

Patent Applicant/Assignee:

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200519986 A2-A3 20050303 (WO 0519986)

Application: WO 2004US25434 20040806 (PCT/WO US2004025434)

Priority Application: US 2003640656 20030813

Designated States:

(All protection types applied unless otherwise stated - for applications

2004+)

AE AG AL AM AT AU AZ BA BB BG BR BW BY BZ CA CH CN CO CR CU CZ  
DE DK DM

DZ EC EE EG ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ  
LC

LK LR LS LT LU LV MA MD MG MK MN MW MX MZ NA NI NO NZ OM PG PH  
PL PT RO

RU SC SD SE SG SK SL SY TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA  
ZM ZW

(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR HU IE IT LU MC NL PL PT  
RO

SE SI SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG

(AP) BW GH GM KE LS MW MZ NA SD SL SZ TZ UG ZM ZW

(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 182513

Fulltext Availability:

Detailed Description

Detailed Description

... methods of the present invention may be units of currency, quantities



of commodities, numbers of shares of common stock, amount of a swap transaction or any other units representing economic value. Thus, there is...

...for traders to make investments in a group of DBAR contingent claims in numbers of shares of common stock and for the applicable DRF (or OPF) to allocate payouts to traders in Japanese Yen...

...of DBAR contingent claims in which investments and payouts are in units of quantities of common stock shares.

### 5.2.3 Canonical Demand Reallocation Function

A preferred embodiment of a DRF that can...contingent claims is taken to be a closing price of a security, such as a common stock, at some future date; and the states, which represent the possible outcomes of the level...

...exchange transaction fee,  $f$ , is zero.

Example 3. 1. 1: DBAR Contingent Claim On Underlying Common Stock  
Underlying Security: Microsoft Corporation Common Stock ("MSFT")

Date: 8/18/99

Spot Price: \$85

Market Volatility: 50% annualized

Trading Start Date...

...IO.: contingent claim during the trading period and the closing of the market for Microsoft common stock on 8/19/99.

If all traders agree that the underlying distribution of closing prices  
...for instance, if traders invested more in states above \$85 for the price of MSFT common stock, the returns to states below \$85 could therefore be significantly higher than returns to states...adapted by a financial intermediary or issuer for the issuance of securities such as bonds, common or preferred stock, or - U3 other types of financial instruments. The process of creating new opportunities for hedging...and payouts.

This Example 3.20 illustrates a group of DBAR contingent claims for a common stock in which the invested units and payouts are defined in quantities of shares. For this...

...Example 3.1.1 are generally used for the group of contingent claims on MSFT common stock, except for purposes of brevity, only three states are presented in this Example 3.20...state in the distribution. A large amount invested in a financial product, such as a common stock, on

the long side will depress the returns to defined states on the long side  
...DBAR range derivative contingent claims (i.e.,  $y_{-2}$ ) with a canonical  
DRF on two common stocks, IBM and GM. For this example, the following  
assumptions are made: (i) for each of...claims and  $T_j$  is the amount  
invested in the state  $i$ . As a given the amount gets very large, the  
implied probability of that state asymptotically approaches one. The last  
expression...

21/3,K/5 (Item 5 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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00922106 \*\*Image available\*\*

SYSTEM AND METHOD FOR PROVIDING DATA ANALYSIS AND  
INTERPRETATION

SYSTEME ET PROCEDE FOURNISSANT UNE ANALYSE ET UNE  
INTERPRETATION DE DONNEES

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200256135 A2-A3 20020718 (WO 0256135)

Application: WO 2001US48588 20011207 (PCT/WO US01048588)

Priority Application: US 2000254203 20001207

Designated States:

(Protection type is "patent" unless otherwise stated - for applications  
prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE  
DK DM DZ

EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK  
LR

LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SD  
SE SG SI

SK SL TJ TM TR TT TZ UA UG UZ VN YU ZA ZW

(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG

(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW

(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 4003

Fulltext Availability:  
Detailed Description

Detailed Description

... of the invention, assume that the user has input the symbol "GM," which denotes the common stock of General Motors Corporation. Software tools (e.g., on the server computer) may be accessed...

...20, as shown in Fig. 3. This new page contains information on the then current price of GM stock, at 22, and information on the current P/E of GM stock, at 24. Actually...the 52-week high and low P/E values, 24C and 24D, respectively, and the earnings per share (EPS) growth rate 24E used to calculate the forward-looking P/E. Clicking on the circled...

23/5,K/1 (Item 1 from file: 349)  
DIALOG(R)File 349:PCT FULLTEXT  
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01004209 \*\*Image available\*\*

METHODS AND SYSTEMS FOR OFFERING AND SERVICING FINANCIAL  
INSTRUMENTS

PROCEDES ET SYSTEMES D'OFFRE ET DE GESTION D'INSTRUMENTS  
FINANCIERS

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Legal Representative:

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200334175 A2-A3 20030424 (WO 0334175)

Application: WO 2002US25697 20020812 (PCT/WO US0225697)

Priority Application: US 2001311516 20010810

Designated States:

(Protection type is "patent" unless otherwise stated - for applications prior to 2004)

US

Main International Patent Class (v7): G06F-017/60

Publication Language: English

Filing Language: English

Fulltext Availability:

Detailed Description

Claims

Fulltext Word Count: 17787

English Abstract

Systems and methods for offering and servicing financial instruments (101) creates a way for issuers to offer financial instruments (101) that are accretive to earnings regardless of the Price/Earnings ratio. Specifically, the present invention provides systems and methods for offering and servicing convertible or exchangeable contingent conversion financial instruments.

French Abstract

La presente invention concerne des systemes et des procedes d'offre et de gestion d'instruments financiers pour permettre a des emetteurs d'offrir des instruments financiers qui sont des acquisitions rentables indifferemment du rapport cours/benefice. Plus particulierement, la presente invention concerne des systemes et des procedes d'offre et de gestion d'instruments financiers convertibles ou echangeables par fonds de reserve.

Legal Status (Type, Date, Text)

Publication 20030424 A2 Upon request of the applicant under Article 64(3)(c)(i).

Publication 20030424 A2 Without international search report and to be republished upon receipt of that report.

Examination 20030612 Request for preliminary examination prior to end of 19th month from priority date

Search Rpt 20031113 Late publication of international search report

Republication 20031113 A3 With international search report.

Republication 20031113 A3 Upon request of the applicant under Article

64(3)(c)(i).

Patent Applicant/Inventor:

... Designated only for: US)

JONES Emerson P ...

Legal Representative:

Fulltext Availability:

Detailed Description

Detailed Description

... the same.

A convertible instrument, which may be converted into something of value (e.g., common stock), may be referenced throughout this application. The scope of this invention also includes exchangeable instruments...for \$1,000 with a right to convert into ten shares of the issuer's common stock, at a time when the current market value per share is \$83.

Ordinarily, under these...a convertible financial instrument often proves to have an unfavorable effect on a corporation's Earnings Per Share (11EPS11). It would be desirable to provide financial instruments, and methods and systems for offering...

...issuers with a financing that is not initially disadvantageous in the calculations used to derive earnings per share.

Summary of the Invention

It is an ...for example, lower than or greater than 100%, of the conversion price, for example, per common share or such preceding trading day;  
2. upon the occurrence of the value ...reference security, or a pool of securities or indices, or both.

The conversion price per common share on a given day may, for example, equal the quotient of the sum of the...

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00984078 \*\*Image available\*\*

**CONTINGENT CONVERTIBLE FINANCIAL INSTRUMENTS  
INSTRUMENTS FINANCIERS CONVERTIBLES PAR FONDS DE RESERVE**  
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KERSTEIN Daniel Y, 1010 Southend, Woodmere, NY 11598, US, US (Residence),  
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80435-5068, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200313875 A1 20030220 (WO 0313875)

Application: WO 2002US25667 20020812 (PCT/WO US0225667)

Priority Application: US 2001311516 20010810; US 200264744 20020812; US

200264746 20020812

Designated States:

(Protection type is "patent" unless otherwise stated - for applications prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ

EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR

LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ OM PH PL PT RO RU SD SE SG SI

SK SL TJ TM TN TR TT TZ UA UG US UZ VC VN YU ZA ZM ZW

(EP) AT BE BG CH CY CZ DE DK EE ES FI FR GB GR IE IT LU MC NL PT SE SK TR

(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG

(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZM ZW

(EA) AM AZ BY KG KZ MD RU TJ TM

Main International Patent Class (v7): B42D-015/00

Publication Language: English

Filing Language: English

Fulltext Availability:

Detailed Description

Claims

Fulltext Word Count: 8895

#### English Abstract

A contingent convertible debt instrument contains a provision permitting conversion only if any of certain economically substantial contingencies is satisfied. For example there may be a provision that conversion is permitted only if the issuer's stock price reaches some price, defined as some predetermined price substantially higher than the conversion price, is reached. This contingent conversion trigger price may be 110% or 120% more of the conversion price. The debt instrument may be a negotiable long-term zero-coupon note, and a provision may be included that the number of underlying instruments issuable or deliverable at conversion or exchange is adjusted under certain circumstances (e.g., merger, acquisition, or formulae amounts). Corresponding methods and systems are employed for offering and servicing such financial instruments.

#### French Abstract

L'invention porte sur un instrument de dette convertible par fonds de reserve contenant une disposition selon laquelle la conversion n'est autorisee que si certains fonds de reserve importants s'avèrent suffisants. A titre d'exemple, on peut ajouter une disposition n'autorisant la conversion que si le prix des obligations de l'emetteur atteint une certaine somme, nettement superieure au prix de conversion. Ce prix de declenchement de la conversion de fonds de reserve peut etre



plus eleve que le prix de conversion, a savoir 110 % ou 120 %.

L'instrument de dette peut etre un bon-coupon zero negociable sur le long terme et on peut inclure une disposition selon laquelle le nombre d'instruments sous-jacents emissibles ou livrables lors d'operations de conversion ou d'echange est regle dans certaines circonstances (p.ex. fusion, acquisition ou quotas). A cet effet, on utilise des procedes et des systemes correspondants en vue d'offrir de tels instruments financiers.

Legal Status (Type, Date, Text)

Publication 20030220 A1 With international search report.

Patent Applicant/Inventor:

... Designated only for: US)

JONES Emerson P ...

Legal Representative:

Fulltext Availability:

Detailed Description

Detailed Description

... and servicing the same, and relates more particularly to financial instruments which are convertible into equity instruments.

A common financial instrument is a bond. A bond (more generally termed ...formula. It is thus possible to define a "conversion ratio" which is the number of shares of common stock that could be obtained by converting each share of the convertible instrument. In many instruments ...1,000

2

with a right to convert into ten shares of the issuer's Common stock , at a time when the current market value per share is \$83. Ordinarily, under these...by which the price of the convertible instrument exceeds the current market value of the common stock into which it could be converted. It is thus possible to define a "conversion value...issued, in

3

which case it may have an unfavorable effect on a corporation's Earnings Per Share ("EPS").

It would be desirable to provide financial instrnments, and methods and systems for offering and not initially disadvantageous as to the calculation of earnings per share .

A further problem can arise for would-be purchasers of debt instruments. A would-be...connection with the invention, such as improved treatment under accounting rules relating to dilution and earnings - per - share calculations. The term "contingency" as applied here may, among other things, refer to economically substantial...greater than 100%, or 1 10%,

or 120% of the conversion price, for example, per common share or such preceding trading day.

The contingency may be that conversion is permitted when such...may be performed where the instrument represents shares of preferred stock that are convertible to common stock .

A corresponding sequence of steps may be performed where the instrument represents convertibility or exchangeability...the invention may be applied to an instrument representing preferred stock which is exchangeable for common stock . The invention may be applied to an instrument representing debt which may be converted into...

Full Text Files:-

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File 626:Bond Buyer Full Text 1981-2008/Jul 07  
(c) 2008 Bond Buyer

File 267:Finance & Banking Newsletters 2008/Sep 29  
(c) 2008 Dialog

Set Items Description

S1 2038561 EPS OR EARNING??(PER())SHARE

S2 19441 S1(3N)(RISK?? OR VOLATILIT?? OR STABILIT?? OR SAFETY OR  
 CE- RTAINTY OR PROSPECT?? OR OUTLOOK??)  
 S3 162278 (CALCULAT??? OR COMPUT??? OR MEASUR??? OR ANALY???)  
 OR DE- TERMIN???? OR MONITOR????)(5N)S1  
 S4 3913940 (COMMON OR JUNIOR)(2N)(STOCK?? OR SHARE?? OR EQUIT??  
 OR S- ECURIT???)  
 S5 212721 (CHANG??? OR INCREMENT???? OR DECREMENT??? OR  
 INCREAS???? - OR DECREAS???? OR ALTER??? OR ADJUST???? OR REDUC????)(5N)S4  
 S6 274882 NUMBER(3N)S4  
 S7 3711056 (STOCK?? OR SHARE?? OR EQUIT?? OR  
 SECURIT??)(2N)(PRICE?? OR PRICING OR AMOUNT?? )  
 S8 88213 (BASED OR DEPEND??? OR CORRESPOND??)(5N)S4  
 S9 493 AU=(JONES E? OR JONES, E? OR HAKANOGU E? OR  
 HAKANOGU, E?)  
 S10 0 S2(S)S3(S)S5(S)S6(S)S7(S)S8  
 S11 0 S2(S)S3(S)S5(S)S7(S)S8  
 S12 0 S2(50N)S3(50N)S5(50N)S7(50N)S8  
 S13 1 S2(S)S3(S)S7(S)S8  
 S14 219 S3(S)S7(S)S8  
 S15 1 S14(S)S2  
 S16 0 S15 NOT S13  
 S17 72 S14(S)S5  
 S18 13 S17(S)S6  
 S19 11 RD (unique items)  
 S20 43 S3(10N)S7(10N)S8  
 S21 26 RD (unique items)  
 S22 26 S21 NOT (S18 OR S13)  
 S23 26 RD (unique items)  
 S24 22 S23 NOT PY>2002  
 S25 0 S9 AND S1 AND S7 AND S4  
 S26 0 S9 AND S1 AND S4

^ 19/3,K/1 (Item 1 from file: 613)  
DIALOG(R)File 613:PR Newswire  
(c) 2008 PR Newswire Association Inc. All rts. reserv.

0001272225 IE1025C70D3FB11D88BC1953372292B38 (USE FORMAT 7 FOR  
FULLTEXT)  
Stratos Announces Second Quarter Earnings and Revised 2004 Guidance  
PR Newswire  
Monday, July 12, 2004 T11:00:00Z  
JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT  
DOCUMENT TYPE: NEWSWIRE  
WORD COUNT: 4,363

...Operations Three and six months ended June 30 (U.S. dollars; in  
thousands, except per share amounts ) (Unaudited)

---

Three Months Six Months 2004 2003 2004 2003 (Note 2(b)) (Note 2(b...

...Statements June 30, 2004 (U.S. dollars; tabular amounts in thousands  
except share and per share amounts ) (Unaudited)

---

1. Description of the business Nature of operations and ownership Stratos  
Global Corporation (the...

...be realized. Earnings per share Basic earnings per share is based on the  
weighted average number of common shares outstanding for the year.  
Diluted earnings per share is computed in accordance with the  
treasury stock method and based on the weighted average number of common  
shares and dilutive common share equivalents. Stock - based  
compensation plans The Corporation has two stock based compensation plans,  
which are described in Note...

...with its DSUs. The DSU obligation is valued at the current market price  
of a common share . Changes in the market value of the DSU during the  
period are recorded in operating income...

19/3,K/2 (Item 1 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

55011608  
KT Corporation - Independent Audit Report  
AFX CNF  
March 22, 2007

JOURNAL CODE: WCNF LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 18656

... 28) Dividends (a) Interim dividends Dividends relating to each of the following year's earnings based upon the par value of common stock are as follows: Rate Millions 2005 2006 2005 2006 Dividends paid 20.0 % - (Won) 210...

...paid in the subsequent year. Dividends relating to each of the following year's earnings based upon the par value of common stock are as follows: Rate Millions 2005 2006 2005 2006 Dividends proposed 40.0 % 40.0

...

19/3,K/3 (Item 2 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

52904369

TRICELL INC

EDGAR ONLINE

November 24, 2006

JOURNAL CODE: CXEO LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 4127

... stock, and are based on the assumption that shares of preferred stock are converted into common stock until the adjustment has been made. There is no adjustment in the number of shares issuable upon exercise

...

... of shares issuable upon the conversion of all of the shares of series A preferred stock . Conversion Price / \$.20 Warrant \$.35 Warrant \$.45 Warrant \$.65 Warrant \$1.00 Warrant Number of Shares Exercise Price Exercise Price Exercise Price Exercise Price Unadjusted \$ .20/8,500,000 \$ .20 \$ .35... our certificate of incorporation to (i) authorize a one-for-eight reverse split in our common stock , (ii) change our authorized capital stock 120,000,000 shares, of which 10,000,000 shares are...19 as there are not sufficient authorized shares to issue upon exercise of the warrants based upon our common stock which is are outstanding or is otherwise issuable. As of September 30, 2006, the fair...

... on the change in the carrying value of the derivative liability resulting primarily from an increase in the price of our common stock of approximately 23%. Payable to former NJJ stockholders The amounts shown as payable to former...

...August 23, 2006, the day before the closing. The agreement also requires us to purchase shares of common stock based on the Company's net profit during the year following the closing. Results of Operations...

19/3,K/4 (Item 3 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

42274723 (USE FORMAT 7 OR 9 FOR FULLTEXT)  
Q1 2005 Wellman Earnings Conference Call - Part 1  
FAIR DISCLOSURE WIRE  
April 27, 2005  
JOURNAL CODE: WFDW LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 4645

... will be able to convert their preferred stock and receive between 15 and 26 million shares of common stock, depending on the volume weighted average price of our stock on the New York Stock Exchange for the 60 consecutive trading days prior to June 27, 2007. The economic earnings per share of Wellman's common stock depends on the conversion price of the preferred stock, and that will be determined based on...

...2007. Now let's flip to slide 12 and look at the accounting rules for determining earnings per share. GAAP requires the Company to report the lower of two EPS calculations. The calculations are...

... we'll flip back and forth. The first calculation is the "If converted" method. To Calculate EPS using this method, you divide the net earnings by the number of shares of outstanding...

... is the net earnings less the fair market value of the accretion divided by the number of common stock and equivalents. Slide 13 illustrates this calculation. In the first quarter of 2005 our EPS using this method is calculated by dividing the net income attributable to common stockholders of 7 million, by the average number of outstanding common shares and equivalents of 32.4 million. The net income attributable to common shareholders is the...

...method, and reported earnings of \$0.20 per diluted share. There were two 'firsts' in calculating our EPS for first quarter 2005. This was the first time the "If converted" method was the method we used to calculate our diluted EPS. This occurred because earnings increased sufficiently to make the effect of the diluted shares greater...

...and we would not expect it to be the case in any quarter where the stock price at the end of the quarter is greater than \$11.25. In very simple terms...

... we discussed earlier, the economic effect to our common shareholders will be determined by the number of shares of common stock that will be issued when the preferred stock is converted to common stock. And this depends on the price of the common stock on the 60 trading days before June 27, 2007. Now let me turn it over...

19/3,K/5 (Item 4 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

40463058 (USE FORMAT 7 OR 9 FOR FULLTEXT)  
Stratos Announces 2004 Fourth Quarter and Audited Full Year Financial Results  
PR NEWswire (US)  
February 03, 2005  
JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 10524

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... with its DSUs. The DSU obligation is valued at the current market price of a common share. Changes in the market value of the DSU during the period are recorded in operating income...authorized to issue an unlimited number of preferred shares, issuable in series, and an unlimited number of common shares. No preferred shares have been issued, while at December 31, the issued common shares were... 2004 2003

----- -- Net  
earnings \$ 25,121 \$ 38,089 -----  
----- -- Weighted average common shares used in the  
calculation of basic earnings per share 49,337 49,119 Incremental  
common shares calculated in accordance with the treasury stock method  
163 205 -----  
----- -- Weighted average common shares used in the calculation of diluted  
earnings per share 49,500 49,324 -----  
----- -- Basic and diluted earnings per share \$  
0.51 0.77 -----  
-----  
----- -- Options price of the common shares during the period. 15. Change  
in non-cash working capital 2004 2003 -----  
----- -- Accounts receivable \$ 18,398 \$ (14,020)



Unbilled revenue...

19/3,K/6 (Item 5 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

38541403 (USE FORMAT 7 OR 9 FOR FULLTEXT)  
Stratos Announces Third Quarter Financial Results  
PR NEWswire (US)  
October 21, 2004  
JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 9946

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... with its DSUs. The DSU obligation is valued at the current market price of a common share. Changes in the market value of the DSU during the period are recorded in operating income...authorized to issue an unlimited number of preferred shares, issuable in series, and an unlimited number of common shares. No preferred shares have been issued, while at September 30, 2004 and December 31, 2003...9,182 \$ 7,062 \$ 21,254 \$ 22,312 -----

----- -- Weighted average common shares used in the calculation of basic earnings per share 49,377 49,119 49,323 49,119 Incremental common shares calculated in accordance with the treasury stock method 45 310 185 156 -----

----- -- Weighted average common shares used in the calculation of diluted earnings per share 49,422 49,429 49,508 49,275 ----- -- Basi

c earnings per share \$ 0.18 \$ 0...

...the exercise prices of such options were greater than the average market price of the common shares during the period. 13. Change in non-cash working capital -----

----- -- Three Months Nine Months 2004 2003 2004 2003 ----- -- Acco

unts receivable...

19/3,K/7 (Item 6 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

35016898 (USE FORMAT 7 OR 9 FOR FULLTEXT)  
Stratos Announces First Quarter Earnings

PR NEWswire (US)

April 15, 2004

JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 8428

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... common shares used in the calculation of basic earnings per share  
49,230 49,119 Incremental common shares calculated in accordance  
with the treasury stock method 369 54 -----  
----- -- Weighted average common shares used in  
the calculation of diluted earnings per share 49,599 49,173  
----- -- Basic  
c earnings per share \$ 0.14 \$ 0.14 -----  
----- -- Diluted earnings per...

19/3,K/8 (Item 7 from file: 20)

DIALOG(R)File 20:Dialog Global Reporter

(c) 2008 Dialog. All rts. reserv.

33777138 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Stratos Releases 2003 Audited Financial Results

PR NEWswire (US)

February 10, 2004

JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 8767

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... in the calculation of basic earnings per share (in \$000's) 49,119  
45,911 Incremental common shares calculated in accordance with the  
treasury stock method (in \$000's) 205 201 -----  
----- -- Weighted average common shares used  
in the calculation of diluted earnings per share (in \$000's)  
49,324 46,112 -----  
----- -- Basic and diluted earnings per share \$ 0.78...

19/3,K/9 (Item 8 from file: 20)

DIALOG(R)File 20:Dialog Global Reporter

(c) 2008 Dialog. All rts. reserv.

27940389 (USE FORMAT 7 OR 9 FOR FULLTEXT)

MDS Inc. Announces Correction to the Consolidated Statements of Cash Flows

PR NEWswire (US)

March 07, 2003

JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 1809

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... MDS will be entitled to receive warrants entitling it to purchase an additional 333,333 Common shares at price to be determined based on market value, to a maximum of an additional 5 million shares. If the Borrower...

19/3,K/10 (Item 9 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

27913384 (USE FORMAT 7 OR 9 FOR FULLTEXT)

MDS Reports First Quarter 2003 Financial Results

PR NEWswire (US)

March 06, 2003

JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 2818

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... MDS will be entitled to receive warrants entitling it to purchase an additional 333,333 Common shares at price to be determined based on market value, to a maximum of an additional 5 million shares. If the Borrower...

19/3,K/11 (Item 10 from file: 20)  
DIALOG(R)File 20:Dialog Global Reporter  
(c) 2008 Dialog. All rts. reserv.

27321586 (USE FORMAT 7 OR 9 FOR FULLTEXT)

UAL Corporation Reports Fourth-Quarter and Full-Year Financial Results

PR NEWswire (US)

January 31, 2003

JOURNAL CODE: WPRU LANGUAGE: English RECORD TYPE: FULLTEXT  
WORD COUNT: 3618

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... net of tax, for the cumulative effect of a change in accounting principle. (9) Per share amounts were calculated after providing for

dividends on preferred stock of \$2 million each in the...

... and \$10 million each in the 2002 and 2001 twelve-month periods, respectively. Basic per share amounts were based on weighted average common shares outstanding. A comparison of results for the three- and twelve-month periods follows (2001 amounts...

?

24/3,K/1 (Item 1 from file: 810)  
DIALOG(R)File 810:Business Wire  
(c) 1999 Business Wire . All rts. reserv.

0691718 BW0316

# LSI LOGIC: LSI Logic Corporation Reports First Quarter Results

April 15, 1997

Byline: Business Editors/Computer Writers

...Fully Diluted(a)	\$0.28	\$0.31
---------------------	--------	--------

Common and common equivalents used  
in computing per share amounts :

Primary	132,789	131,774
Fully Diluted(a)	143,933	143,509

(a) Fully diluted earnings per share are based on average common and common equivalent shares outstanding. In computing fully diluted earnings per share for the periods presented, net income is increased for interest (net of tax effect) on...

^24/3,K/2 (Item 2 from file: 810)  
DIALOG(R)File 810:Business Wire  
(c) 1999 Business Wire . All rts. reserv.

0576175 BW0282

# LSI LOGIC: LSI Logic Corporation Announces First Quarter Revenues, Earnings

April 17, 1996

Byline: Business Editors

...37		
Fully Diluted	\$0.31	\$0.35

Common and common equivalents used  
in computing per share amounts :

Primary	131,774	120,770
Fully Diluted	143,509	132,639

-- Fully diluted earnings per share are based on average common and common equivalent shares outstanding. In computing fully diluted earnings per share for the periods presented, net income is increased

for interest (net of tax effect) on...

^ 24/3,K/3 (Item 3 from file: 810)  
DIALOG(R)File 810:Business Wire  
(c) 1999 Business Wire . All rts. reserv.

0503447 BW1083

UNISYS 2: Fixed wireless telephone service: A Unisys technical backgrounder

July 25, 1995

Byline: Business Editors/Computers & Electronics Writers

...of < however, their net impact on UAL's equity is included in the computation of earnings per share .  
Per share amounts were calculated after providing for cash dividends on preferred stock of \$10 million in the 1995 secondond quarter and  
six-month period were based on weighted average common shares and common equivalents, including ESOP shares committed to be released, outstanding. In addition, fully-diluted per share...

24/3,K/4 (Item 1 from file: 275)  
DIALOG(R)File 275:Gale Group Computer DB(TM)  
(c) 2008 Gale/Cengage. All rts. reserv.

02066490 SUPPLIER NUMBER: 19436286 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Financial: LSI Logic Corporation reports first quarter results. (Company Financial Information)

EDGE: Work-Group Computing Report, v8, p46(1)

April 21, 1997

LANGUAGE: English RECORD TYPE: Fulltext

WORD COUNT: 389 LINE COUNT: 00078

... 774

Fully Diluted(a) 143,933 143,509

(a) Fully diluted earnings per share are based on average common and common equivalent shares outstanding. In computing fully diluted earnings per share for the periods presented, net income is increased for interest (net of tax effect) on...

24/3,K/5 (Item 1 from file: 621)  
DIALOG(R)File 621:Gale Group New Prod.Annou.(R)  
(c) 2008 Gale/Cengage. All rts. reserv.

02687104 Supplier Number: 66165321 (USE FORMAT 007 FOR FULLTEXT)  
LSI Logic Reports Record First Quarter Revenues.  
PR Newswire, pNA  
April 25, 2000  
Language: English Record Type: Fulltext  
Document Type: Newswire; Trade  
Word Count: 2630

... principle -- (0.31)  
Net income/(loss) \$0.25  
(\$0.30)

Shares used in computing per share amounts :  
Basic 302,682  
288,244  
Diluted 349,159  
293,540

\* Diluted earnings per share are based on average common and common equivalent shares outstanding. In computing diluted earnings per share for the three month period ended March 31, 2000, net income was increased by \$2...

24/3,K/6 (Item 1 from file: 636)  
DIALOG(R)File 636:Gale Group Newsletter DB(TM)  
(c) 2008 Gale/Cengage. All rts. reserv.

03539918 Supplier Number: 47316405 (USE FORMAT 7 FOR FULLTEXT)  
Financial: LSI Logic Corporation Reports First Quarter Results  
EDGE: Work-Group Computing Report, pN/A  
April 21, 1997  
Language: English Record Type: Fulltext  
Document Type: Newsletter; Trade  
Word Count: 715

... Fully Diluted(a) \$0.28 \$0.31

Common and common equivalents used

in computing per share amounts :

Primary 132,789 131,774

Fully Diluted(a) 143,933 143,509

(a) Fully diluted earnings per share are based on average common and common equivalent shares outstanding. In computing fully diluted earnings per share for the periods presented, net income is increased for interest (net of tax effect) on...

24/3,K/7 (Item 1 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

1264491 SFTH026  
LSI Logic 1st Qtr Revenues Rise Year-to-Year

DATE: April 23, 1998 16:06 EDT WORD COUNT: 1,198

...Basic 140,242 130,059

Diluted 141,590 143,933

Diluted earnings per share are based on average common and common equivalent shares outstanding. In computing diluted earnings per share

for the periods presented, net income is increased for interest (net of tax effect) on...

^24/3,K/8 (Item 2 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0655230 NY018  
AMES REPORTS THIRD-QUARTER RESULTS

DATE: December 1, 1993 10:32 EST WORD COUNT: 1,086

...stores closed in June 1992,  
that are not included in this year's results.



(C) -- Earnings per share amounts were computed based on the average common shares outstanding and, for last year, reflect preferred stock dividends (as if accrued) of \$3,392...

24/3,K/9 (Item 3 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0362211 NY046  
INLAND STEEL INDUSTRIES REPORTS EARNINGS

DATE: April 18, 1991 11:39 EDT WORD COUNT: 1,026

...809 33,306 30,886

NOTE: Cr. equals Credit

The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

INLAND STEEL INDUSTRIES, INC. AND SUBSIDIARIES  
Summary Data for Business Segments  
(unaudited, in millions...

24/3,K/10 (Item 4 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0361966 DV002  
MANVILLE EARNINGS UP FOR FIRST QUARTER

DATE: April 18, 1991 08:06 EDT WORD COUNT: 3,378

...of the year. For the first quarter of 1991, primary

and fully diluted earnings per common share amounts are based on

120,479,192 common equivalent shares . Primary and fully diluted earnings per common share amounts for the first quarter of 1990

are based on 120,652,612 common equivalent shares .

Earnings per share amounts were calculated after the deduction

for preference stock accretion.

Note 6 -

The Company's effective tax rate...

24/3,K/11 (Item 5 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0337043 NY008  
INLAND STEEL INDUSTRIES REPORTS LOSS

DATE: January 18, 1991 10:10 EST WORD COUNT: 1,651

...34,664 30,886 34,664

Cr. equals Credit

The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

#### INLAND STEEL COMPANY AND SUBSIDIARY COMPANIES

(A wholly owned subsidiary of Inland Steel Industries...

24/3,K/12 (Item 6 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0235359 NY044  
INLAND STEEL EARNINGS

DATE: January 18, 1990 11:35 EST WORD COUNT: 1,629

...products shipped 4,856 5,020

Cr -- Indicates credit.

The sum of the quarterly per- share amounts may not equal the amount reported for the year 1989, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

INLAND STEEL INDUSTRIES INC. AND SUBSIDIARY COMPANIES  
Summary Data for Business Segments  
(Unaudited, dollars...

24/3,K/13 (Item 7 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0211574 DE026A  
FIRST & FINAL ADD TO DE026 -- INLAND STEEL INDUSTRIES EARNINGS

DATE: October 19, 1989 15:20 E.T. WORD COUNT: 651

...products shipped 3,744 3,776

CR - Indicates Credit.

The sum of the quarterly per share amounts does not equal the amount reported for the first nine months of 1989, as earnings per share are computed independent for each quarter and the first nine months based on respective weighted average common shares outstanding.

INLAND STEEL CO. AND SUBSIDIARY COMPANIES  
(A wholly owned subsidiary of Inland Steel Industries...

24/3,K/14 (Item 8 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0028742 SF4  
INLAND STEEL INDUSTRIES REPORTS THIRD QUARTER INCOME

DATE: October 21, 1987 13:24 E.T. WORD COUNT: 1,493

...mill  
products shipped 3,597 3,616

Cr. Credit.

The sum of the quarterly per share amounts does not equal the amount reported for the first nine months of 1987, as earnings per share are computed independently for each quarter and the first nine months based on respective weighted average common shares outstanding.

Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/15 (Item 9 from file: 813)  
DIALOG(R)File 813:PR Newswire  
(c) 1999 PR Newswire Association Inc. All rts. reserv.

0011694 DV11A  
FIRST AND FINAL ADD -- DV11 -- INLAND STEEL EARNINGS

WORD COUNT: 1,035

...share amounts does not equal the amount reported for the first half of 1987, as earnings per share are computed independently for each quarter and the first half based on respective weighted average common shares outstanding.

Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/16 (Item 1 from file: 148)  
DIALOG(R)File 148:Gale Group Trade & Industry DB  
(c) 2008 Gale/Cengage. All rts. reserv.

0020164291 SUPPLIER NUMBER: 94198899 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Lack of global generally accepted accounting principles costly to competitiveness.(article researches influence of International Accounting Standards)

Garner, Don E.; McKee, Yosra A.; McKee, David L.  
Global Competitiveness, 10, 1, S166(7)  
Annual, 2002

ISSN: 1071-0736 LANGUAGE: English RECORD TYPE: Fulltext  
WORD COUNT: 2510 LINE COUNT: 00210

... a complex capital structure, a dual presentation was required:

primary earnings per share which was based on the number of common shares outstanding plus a calculated amount of common stock equivalents; and fully diluted earnings per share which was calculated as though all contingent common stock issuances had taken place. The roles were complex, difficult...

24/3,K/17 (Item 2 from file: 148)  
DIALOG(R)File 148:Gale Group Trade & Industry DB  
(c) 2008 Gale/Cengage. All rts. reserv.

05079838 SUPPLIER NUMBER: 09775187 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Second and Final Add to Inland Steel Industries Reports Loss.  
(illustration)

PR Newswire, 0118NY008B

Jan 18, 1991

DOCUMENT TYPE: illustration LANGUAGE: ENGLISH RECORD TYPE:  
FULLTEXT

WORD COUNT: 439 LINE COUNT: 00073

... 34,664 30,886 34,664

Cr. equals Credit

The sum of the quarterly per share amounts may not equal the amount reported for the year of 1990, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

INLAND STEEL COMPANY AND SUBSIDIARY COMPANIES

(A wholly owned subsidiary of Inland Steel Industries...

24/3,K/18 (Item 3 from file: 148)  
DIALOG(R)File 148:Gale Group Trade & Industry DB  
(c) 2008 Gale/Cengage. All rts. reserv.

04488449 SUPPLIER NUMBER: 08066434 (USE FORMAT 7 OR 9 FOR FULL TEXT)

First Add to Inland Steel Industries earnings. (illustration)

PR Newswire, 0118NY044A

Jan 18, 1990

DOCUMENT TYPE: illustration LANGUAGE: ENGLISH RECORD TYPE:  
FULLTEXT

WORD COUNT: 399 LINE COUNT: 00065

... products shipped 4,856 5,020

Cr -- Indicates credit.

The sum of the quarterly per-share amounts may not equal the amount reported for the year 1989, as earnings per share are computed independently for each quarter and the year based on respective weighted average common shares outstanding.

-0- 1/18/90 AA NY044 /SECOND AND FINAL ADD TO FOLLOW/  
(IAD) CO...

24/3,K/19 (Item 4 from file: 148)  
DIALOG(R)File 148:Gale Group Trade & Industry DB  
(c) 2008 Gale/Cengage. All rts. reserv.

03296102 SUPPLIER NUMBER: 05244047 (USE FORMAT 7 OR 9 FOR FULL TEXT)

First and Final Add to Inland Steel Industries earnings.

PR Newswire, SF4A

Oct 21, 1987

LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT

WORD COUNT: 811 LINE COUNT: 00109

... mill products shipped 3,597 3,616

Cr. = Credit.

The sum of the quarterly per-share amounts does not equal the amount reported for the first nine months of 1987, as earnings per share are computed independently for each quarter and the first nine months based on respective weighted average common shares outstanding.

Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/20 (Item 5 from file: 148)  
DIALOG(R)File 148:Gale Group Trade & Industry DB  
(c) 2008 Gale/Cengage. All rts. reserv.

03272284 SUPPLIER NUMBER: 05043424 (USE FORMAT 7 OR 9 FOR FULL TEXT)

First and Final Add to Inland Steel earnings.

PR Newswire, DV11A

July 16, 1987

LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT

WORD COUNT: 832 LINE COUNT: 00110

... had no effect on net income for the quarter.

The sum of the quarterly per-share amounts does not equal the amount reported for the first half of 1987, as earnings per share are

computed independently for each quarter and the first half based on respective weighted average common shares outstanding.

\* Raw Steelmaking capacity was reduced in June 1986 with the shutdown of No. 3...

24/3,K/21 (Item 6 from file: 148)

DIALOG(R)File 148:Gale Group Trade & Industry DB

(c) 2008 Gale/Cengage. All rts. reserv.

01901698 SUPPLIER NUMBER: 02891925 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Analog Devices Inc. announces third quarter sales up.

PR Newswire, NEPR1

Aug 25, 1983

LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT

WORD COUNT: 544 LINE COUNT: 00055

... 64 \$ 0.40

Shares used

for computation (A) 18,708,654 17,941,316

(A) -- Earnings per share were computed based on weighted average number of shares including common stock equivalents outstanding. The computation of fully diluted earnings results in no material dilution during any period. Prior years' reference to amounts per share have been restated to reflect the 3-for-2 stock split effected in the form...

^ 24/3,K/22 (Item 1 from file: 20)

DIALOG(R)File 20:Dialog Global Reporter

(c) 2008 Dialog. All rts. reserv.

04606390 (USE FORMAT 7 OR 9 FOR FULLTEXT)

The Fortress Group Announces Record Fourth Quarter & Full Year Revenues  
BUSINESS WIRE

March 11, 1999

JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 2356

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... 51% increase in net income. (The contingent dilution results from the current inclusion in the calculation of earnings per share of additional common shares potentially issueable, based on future

stock prices , under the terms of the "reset" provisions included in the Company's agreement with Prometheus...